

ABSTRAK

Penelitian ini bertujuan, (1) menganalisis efektivitas pelayanan pembayaran Pajak Bumi dan Bangunan Kota Jambi. (2) mengidentifikasi kelebihan dan kekurangan dalam pelayanan pembayaran Pajak Bumi dan Bangunan Kota Jambi. Penelitian ini menggunakan data sekunder dengan jenis data *time series* selama kurun waktu 2016-2024, dan data primer dengan jenis wawancara mendalam dengan pegawai BPPRD Kota Jambi dan Wajib Pajak PBB Kota Jambi serta dokumentasi. Metode yang digunakan dalam penelitian ini merupakan evaluasi dengan pendekatan kualitatif. Hasil penelitian ini menunjukkan (1) kanal pembayaran melalui teller sangat efektif dengan nilai 183,55%, kanal pembayaran melalui kanal digital tidak efektif dengan nilai 17,24%, dan kanal pembayaran melalui QRIS tidak efektif dengan nilai 5,79%. (2) dalam pelayanan pembayaran PBB Kota Jambi terdapat kelebihan dan kekurangan, kelebihan pelayanan pembayaran seperti kemudahan dan kecepatan pembayaran, penghematan biaya dan waktu, akuntabilitas dan transparansi, fleksibilitas pilihan pembayaran, keamanan transaksi terjamin. Sedangkan kekurangan pelayanan pembayaran seperti kendala informasi dan sosialisasi, kendala teknis, kendala SDM dan pelayanan, kendala kesadaran dan kepatuhan wajib pajak.

Kata Kunci : Pajak Bumi dan Bangunan, Inovasi Pelayanan, Efektivitas Pelayanan, Evaluasi

ABSTRACT

This study aims to (1) analyze the effectiveness of the Land and Building Tax payment service in Jambi City and (2) identify the strengths and weaknesses of the Land and Building Tax payment service in Jambi City. This study uses secondary data in the form of time series data from 2016 to 2024, as well as primary data from in-depth interviews with employees of the BPPRD of Jambi City and property tax payers in Jambi City, along with documentation. The method used in this study is an evaluation with a qualitative approach. The results of this study show that (1) the payment channel through tellers is very effective with a value of 183.55%, the payment channel through digital channels is ineffective with a value of 17.24%, and the payment channel through QRIS is ineffective with a value of 5.79%. (2) In the PBB payment services of Jambi City, there are both strengths and weaknesses. The strengths of the payment services include ease and speed of payment, cost and time savings, accountability and transparency, flexibility in payment options, and guaranteed transaction security. The weaknesses of the payment services include information and communication challenges, technical challenges, human resource and service challenges, and challenges related to taxpayer awareness and compliance.

Keywords: Land and Building Tax, Service Innovation, Service Effectiveness, evaluation